



Instructions for Form IT-215

Claim for Earned Income Credit New York State • New York City

New for 2022

Recent legislation increased the New York City earned income credit (EIC). The credit was 5% of the federal EIC. Beginning in 2022, the New York City EIC will range from 10% to 30% of the federal EIC based on a taxpayer's New York adjusted gross income (NYAGI).

General information

Who qualifies

If you claimed the federal earned income tax credit or could have based on your New York recomputed federal adjusted gross income (FAGI), you qualify for the **New York State EIC**.

If you were a full-year or part-year resident of New York City, you also qualify for the **New York City EIC**. You may qualify for the New York City EIC even if you do not qualify for the New York State EIC.

If you file Form IT-558, *New York Adjustments due to Decoupling from the IRC*, see line 1a instructions.

Noncustodial parents

You may qualify for the noncustodial parent New York State earned income credit instead of the New York State EIC if you:

- are a full-year New York State resident,
- are a noncustodial parent, **and**
- pay child support.

For further information on this credit, see Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*.

How to claim the credit

To claim the **New York State** or **New York City EIC**, you must:

- complete Form IT-215 using the information from your federal: return, worksheets, and income tax credit line instructions, **and**
- file it with your New York State income tax return.

To claim the **New York City EIC**, you must also complete Worksheet C *New York City earned income credit*.

Note: If you filed Form IT-558, you must recalculate your federal amounts using your New York recomputed FAGI.

Line instructions

All filers must complete lines 1 through 17 as applicable.

Part-year New York State resident filers must also complete lines 18 through 26.

New York City residents and part-year residents must also complete lines 27 and 28.

Line 1: Generally, you must have claimed the federal earned income tax credit to claim the New York State and New York City EIC.

Line 1a: For 2022, only certain taxpayers (partners, shareholders, or beneficiaries in a fiscal year entity) are required to file Form IT-558. If you filed Form IT-558, you must recalculate your federal earned income tax credit amount using your New York recomputed FAGI. See line 10.

Line 2: If your investment income is more than \$10,300, you cannot claim the New York State and New York City EIC. For most people, investment income is the total amount of:

- taxable interest (from line 2b of federal Form 1040);
- tax-exempt interest (from line 2a of federal Form 1040);
- ordinary dividends income (from line 3b of federal Form 1040); **and**
- capital gain net income (from line 7 of federal Form 1040) if more than zero.

For additional information on what qualifies as investment income, see **federal** Publication 596, *Earned Income Credit*.

Line 4: If you claimed qualifying children on your federal Schedule EIC, list each child's name including suffix (for example, Jr., Sr., III) in the spaces provided on line 4. If you claimed more than three qualifying children on your federal Schedule EIC:

1. Enter the required information for the first three qualifying children in the spaces provided on the form.
2. Provide the required information on each additional child on a separate statement and include your name and Social Security number (SSN).
3. Submit the statement with Form IT-215 and your return.

Caution: Carefully review the Social Security information for yourself and your children. To be eligible to claim the New York State and New York City EIC, you must provide valid SSNs by the due date of the return (including extensions).

If you are claiming a person with a disability, you may be required to provide supporting documentation stating that the qualifying person was permanently disabled during the tax year.

Line 6: Complete Worksheet A to determine the amount to enter on line 6.

Worksheet A, Wages, salaries, tips, etc.

1. Enter the amount from federal Form 1040, line 1z; or if you are a member of the clergy or a church employee who checked the Yes box in step 5, line 1, of the federal Form 1040 instructions for line 27, enter the amount from step 5, line 1, of the federal Form 1040 instructions.	1. _____
2. Enter the amount of your nontaxable combat pay, if any , from federal Form 1040, line 1i.	2. _____
3. Add lines 1 and 2. Enter here and on Form IT-215, line 6.	3. _____

Line 7: Enter on line 7 any amount you received as a Medicaid waiver payment that you excluded on your federal return and want to exclude from your earned income.

Line 8: Complete only if you filed federal Form 1040, Schedule 1, *Additional Income and Adjustments to Income*. Enter the amount of business income or loss (the total of lines 1e, 2c, and 3) from your federal Form 1040 instructions, *Earned Income Credit Worksheet B*. Use a minus sign to show a loss or a negative amount.

Be sure to enter the employer identification number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity does not have an EIN, enter your SSN.

Line 10: Enter your federal EIC amount. However, if you filed Form IT-558, you must recalculate your federal credit using your New York recomputed FAGI and enter it here. Use the federal worksheets, federal earned income credit line instructions, and credit lookup tables to calculate your recomputed federal EIC amount.

Line 12: This amount represents your New York State EIC **before** subtracting the amount of household credit allowed.

If the amount on line 12 is more than zero and you are a full-year or part-year New York City resident, also compute your New York City EIC.

Line 16: Allowable New York State earned income credit.

- **Residents:** Enter the amount on Form IT-201, *Resident Income Tax Return*, line 65.
- **Nonresidents:** Enter the amount on Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, line 43.
- **Part-year residents:** Enter the amount on Form IT-203, line 43, **and continue on** line 18.

Caution: If you are a married couple filing a joint federal return but you are filing separate New York State returns, the line 16 amount is the total combined New York State EIC for both spouses. You must complete line 17 and indicate the amount of line 16 that you are claiming on your return.

Line 17: Complete this line **only** if you filed a joint federal return but are required to file separate New York State returns. See the instructions for Forms IT-201 or IT-203 to determine your filing status.

You and your spouse may agree to split the total amount on line 16 however you choose, but the combined amount of both spouses' New York State credits cannot exceed the amount on line 16. Enter on line 17, the portion of the credit you are claiming and follow the line 16 instructions applicable to your resident status for where to enter the credit on your return.

Part-year New York State residents only

Lines 18 through 26: See Form IT-203 or Form IT-203-ATT, *Other Tax Credits and Taxes*, or their instructions (Form IT-203-I) for the amounts for these lines.

Line 23: If this amount is less than zero, **stop**; you have no New York State EIC available to be refunded.

Line 25: Divide line 23 by line 24 and round the result to the fourth decimal place (do not enter more than 100% (1.0000) even if your actual result is more than 100%). If the amount on line 24 is less than zero, but the amount on line 23 is more than zero, enter 100%. If the result is zero percent (0%), you have no New York State EIC available to be refunded. Do **not** complete line 26.

Line 26: If line 25 is greater than 0%, multiply line 22 by line 25. Enter this amount on Form IT-203-ATT, line 10, and submit Form IT-215 with your Form IT-203.

Instructions for completing *Worksheet B*

Line 2: Enter the amount from Form IT-112-R, *New York State Resident Credit*, line 30, or Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*, line 46.

Line 3: Enter the amount of your **available** accumulation distribution credit. This amount may be greater than your accumulation distribution credit claimed on Form IT-201-ATT, *Other Tax Credits and Taxes*, line 1, or Form IT-203-ATT, line 2.

New York City earned income credit

Use the worksheets below to determine the amount of your New York City earned income credit.

Online users

The worksheets below are interactive calculators. To use the calculators:

1. In the yellow highlighted fields, enter the amounts requested in the instructions for each line.
2. Once you have correctly entered your information, select **Calculate**.
3. If you need to start over, select **Reset**.
4. When finished, continue to *Worksheet C, New York City earned income credit*.

NYC EIC rate worksheet

1. Enter the amount from Form IT-201, line 33 or Form IT-203, line 32, <i>New York adjusted gross income</i> .	1. _____
2. Enter the appropriate dollar amount from the NYC EIC rate table below for your NYAGI (if applicable).	2. _____
3. Subtract line 2 from line 1.	3. _____
4. Multiply line 3 by .00002 (<i>round the result to four decimal places</i>).	4. _____
5. Enter the decimal from the NYC EIC rate table.	5. _____
6. Subtract line 4 from line 5 or enter the decimal from the NYC EIC rate table. Also enter on <i>Worksheet C</i> , line 2.	6. _____

Note: Lines 2-5 may be blank for certain income ranges.

Worksheet C, New York City earned income credit

1. Enter the amount from Form IT-215, line 10. 1. _____
2. Enter the decimal from line 6 of the NYC EIC rate Worksheet 2. _____
3. Allowable NYC EIC (*multiply line 1 by line 2*) 3. _____

Enter the line 3 amount on Form IT-215, line 27; and on Form IT-201, line 70.

- **If your New York City filing status is Married filing separate return, also complete line 4.**
- **Part-year New York City residents must also complete lines 5 through 9.**

4. If your New York City filing status is *Married filing separate return*, the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish.

Enter on line 4 the amount of the credit you are claiming. 4. _____

- **Part-year New York City residents must also complete lines 5 through 9.**
- **All others enter the line 4 amount on Form IT-215, line 27, and on Form IT-201, line 70.**

Part-year New York City residents only: If your filing status is *Married filing joint return* and you and your spouse had different New York City periods of residency, and you each filed a separate Form IT-360.1, *Change of City Resident Status*, enter both of your combined amounts on line 6 and line 7.

5. NYC EIC (*from line 3 or line 4*). 5. _____

6. Enter the amount from Form IT-360.1, line 20, **Column B**; also enter this amount on Form IT-215, line 28B. 6. _____

7. Enter the amount from Form IT-360.1, line 20, **Column A**; also enter this amount on Form IT-215, line 28A. 7. _____

8. Divide line 6 by line 7 (*round the result to four decimal places; cannot exceed 1.000*). 8. _____

9. Part-year NYC resident EIC (*multiply line 5 by line 8*). **Enter this amount on Form IT-215, line 27; and on Form IT-201, line 70, or on Form IT-203-ATT, line 11.** Also complete line 28 on Form IT-215. 9. _____

NYC EIC rate table

If your NYAGI is: (IT-201 filers line 33 / IT-203 filers line 32)		Line 2 amount	Line 5 amount	Line 6 amount
Equal to or over	But under			
	\$5,000	Skip lines 2-5		0.3
\$5,000	\$7,500	\$4,999	0.3	
\$7,500	\$15,000	Skip lines 2-5		0.25
\$15,000	\$17,500	\$14,999	0.25	
\$17,500	\$20,000	Skip lines 2-5		0.2
\$20,000	\$22,500	\$19,999	0.2	
\$22,500	\$40,000	Skip lines 2-5		0.15
\$40,000	\$42,500	\$39,999	0.15	
\$42,500		Skip lines 2-5		0.1